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UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION, et al.,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**OPPOSITION OF ULTRATECH, INC. TO DEBTORS'
THIRD OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**

Ultratech, Inc. ("Ultratech"), a creditor in the above-captioned cases, by and through its counsel, files this opposition (the "Opposition") to *Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims with Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c)* (the "Third Omnibus Objection") (Docket No. 5452), filed by the above-captioned debtors and debtors in possession (collectively, the "Debtors").

1. Pursuant to the Third Omnibus Objection, the Debtors seek an order reducing Claim No. 12216 (the "Filed Claim"), filed by Ultratech against Delphi Automotive

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Systems, LLC ("Delphi Automotive"), from \$482,289.98 to \$406,427.64.¹ Ultratech opposes such request for the reasons set forth below.

2. The facts and circumstances supporting this Opposition are set forth in the Declaration of Bruce Wright attached hereto as Exhibit A.

3. The Debtors are indebted to Ultratech for various goods shipped and services provided. Delphi Automotive has scheduled Ultratech as a creditor with an undisputed, non-contingent and liquidated (general unsecured) claim in the amount of \$406,427.64 (the "Scheduled Amount").

4. Ultratech believes that the Scheduled Amount is understated. Accordingly, Ultratech timely filed a claim against Delphi Automotive (and certain of the other Debtors) in the amount of no less than \$482,289.98. True and correct copies of the invoices supporting the Filed Claim were attached thereto.

5. On subsequent review, Ultratech has determined that the sum of \$492,747.64 was actually due and owing by the Debtors as of the commencement of these bankruptcy cases. The invoices substantiating this claim were attached to the original Filed Claim.

6. 

¹ Ultratech has also filed claims against Delphi Corporation and Delphi Electronics (Holding) LLC, which are addressed by the Debtors' second omnibus claims objection (procedural). Ultratech will be responding to such objection in a separate filing.

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7. The Debtors now seek to reduce the Filed Claim to \$406,427.64 (i.e., the Scheduled Amount), on the basis that the Filed Claim is "Subject to Modification."

8. The Third Omnibus Objection is unclear as to the grounds for the objection and provides no support or documentation for reducing the Filed Claim to the Scheduled Amount. [REDACTED]

[REDACTED]

9. Based on the Filed Claim and the invoices submitted in support thereof, Ultratech submits that it is owed the sum of \$492,747.64 [REDACTED]

[REDACTED]

10. [REDACTED]

[REDACTED]

11. Until then, the Filed Claim should not be reduced or disallowed.

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WHEREFORE, Ultratech respectfully requests that this Court enter an order denying the Third Omnibus Objection to the Filed Claim, and granting Ultratech such other and further relief to which it may be entitled.

Dated: November 20, 2006

PACHULSKI STANG ZIEHL YOUNG JONES
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/s/ Ilan D. Scharf

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